

STATE OF MICHIGAN  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
FISCAL YEAR ENDED SEPTEMBER 30, 2000

## NOTE 20 – INTERFUND RECEIVABLES AND PAYABLES

### A. Primary Government

In the following table, the most significant interfund receivable and payable balances are listed by individual fund. Other funds' balances are shown in total for each fund type. Interfund receivables and payables are not eliminated and are presented in the same fund when funds are combined. On the balance

sheet, the current portions of these balances are presented as "Amounts due from other funds" and "Amounts due to other funds" and noncurrent items are classified as "advances." The balances of interfund receivables and payables as of September 30 were (in millions):

	INTERFUND RECEIVABLES		INTERFUND PAYABLES	
	Current	Noncurrent	Current	Noncurrent
<b>GOVERNMENTAL FUND TYPES</b>				
General Fund	\$ 28.7	\$ 9.4	\$ 22.1	\$ -
Special Revenue Funds:				
State Trunkline Fund	42.3	28.9	6.1	28.9
Michigan Transportation Fund	-	-	47.9	-
Comprehensive Transportation Fund	10.6	-	-	-
Michigan Employment Security Act – Administration Fund	-	-	2.9	-
State Casino Gaming Fund	-	-	.8	-
Other Special Revenue Funds	.1	-	.6	-
Total Special Revenue Funds	53.0	28.9	58.3	28.9
Capital Projects Funds:				
Advance Financing Funds	129.5	-	22.2	-
State Building Authority	-	-	129.5	-
Total Capital Projects Funds	129.5	-	151.7	-
<b>PROPRIETARY FUND TYPES</b>				
Enterprise Funds	-	-	.1	-
Internal Service Funds:				
Correctional Industries Revolving Fund	-	-	.1	8.2
Motor Transport Fund	-	-	10.3	-
Office Services Revolving Fund	-	-	4.6	-
Information Technology and Energy Fund	-	-	6.9	-
State Sponsored Group Insurance Fund	33.4	-	-	-
Total Internal Service Funds	33.4	-	22.0	8.2
<b>FIDUCIARY FUND TYPES</b>				
Trust and Agency Funds:				
Transportation Related Trust Funds	-	-	3.3	-
State Employees' Retirement Fund	10.8	-	-	-
Judges' Retirement Fund	-	-	76.9	-
State Employees' Defined Contribution Retirement Fund	76.9	-	-	-
Other Trust and Agency Funds	2.6	-	.4	1.2
Total Trust and Agency Funds	90.3	-	80.7	1.2
Total Interfund Receivables and Payables - All Funds	\$ 334.9	\$ 38.3	\$ 334.9	\$ 38.3

### B. Discretely Presented Component Units

Receivables and related liabilities between the primary government and the discretely presented component units, as well as operating transfers in and out, do not agree because the Michigan State Housing Development Authority and the ten State universities have a June 30 fiscal year-end.